

APPLICATION FOR 2004 TAX OR RENT RELIEF FOR THE ELDERLY OR PERSONS WITH DISABILITIES

Dear City of Fairfax Resident:

Please read the following information carefully, as City Council has changed the Tax Relief program for the coming year. There are new categories for the program. The "net worth" category has also been raised from \$150,000 to \$195,000. **These new changes do not apply to Rent Relief.**

Enclosed are two application forms for the tax year 2004 for Tax or Rent Relief for the Elderly, or Persons with Disabilities. If you believe that you qualify under this program, please fill out one application and return it to the Director of Finance in Room 212, City Hall, no later than **5:00 P.M. on Thursday, April 15, 2004.** There are no exceptions to this date and time. One application can be used to file for Real Estate Tax Relief Exemption, a Tax Freeze, a Tax Deferral, or a combination of a Tax Freeze and Tax Deferral. This application can also be used for Rent Relief. The second form can be used as a work copy. In order to qualify for any type of Real Estate Tax Relief or a Rent Relief grant, you must complete an application in its entirety.

The accompanying **blue cover sheet** should be used as a guide to bring in the documentation that is needed to successfully complete your application. If you do not submit all the required documentation, your application will be disqualified.

You will find it easier to fill in Section A (income) if you first complete your **2003 Federal and State income tax returns**. Applicants **must** submit a copy of their **2003 Federal Income Tax Return** with **ALL** related schedules and attachments. If you are not required to file a Federal Tax return, this provision does not apply to you. The limits for this program are listed on the next page:

MAXIMUM LIMITS of this program:

Net Worth.....\$195,000
Tax Relief Income..... Up to \$52,000

Real Estate Tax Exemption and Tax Freeze:

\$0 – 40,000 100%
\$40,001 – 46,000 50%
\$46,001 – 52,000 25%

Real Estate Tax Deferral:

\$0 –\$52,000 100%

Combination Tax Freeze/Tax Deferral:

	<u>Freeze</u>	<u>Deferral</u>
\$0 – 40,000	100%	0%
\$40,001 – \$46,000	50%	50%
\$46,001 – \$52,000	25%	75%

Rent Relief:

Rent Relief Income Up to \$40,000
Net Worth.....\$150,000
Rent Relief Grant \$420
(Renters must continue to apply each and every year.)

The first \$7,500 of disability income is exempt from the \$52,000 income maximum (\$40,000 for rent relief), as is \$6,500 per relative (other than spouse) living in the household. Also, the maximum net worth of \$195,000 does not include your home and one acre of land.

Beginning this year, this tax application will be valid for a three-year period. However, the person(s) claiming the tax exemption, freeze, deferral or combination freeze/deferral shall file a certification in each of the two subsequent years stating that the information contained in the original

application has not changed, or if a change has occurred, that it does not violate the limitations and conditions provided.

If you have any questions or need any other assistance, please call the Finance office at (703) 385-7870 and we will be glad to assist you. We will also notarize your application. There is no fee for this service.

Sincerely,

David E. Hodgkins
Director of Finance

Director of Finance
 City Hall - Room 212
 Phone: (703) 385-7870

Application Date: _____

APPLICATION FOR 2004 TAX OR RENT RELIEF FOR THE ELDERLY OR PERSONS WITH DISABILITIES

I/we wish to apply for the following Relief Program: (Check the appropriate box)

1. ☐ **Real Estate Tax Relief for the Elderly**
 The applicant or spouse (living in the same household) is 65 years old or over and living in the City of Fairfax on December 31, 2003.
2. ☐ **Real Estate Tax Relief for Persons who are Permanently Disabled (see below)**
3. ☐ **Real Estate Tax Freeze for the Elderly** (taxes frozen each year until sale or death, as long applicant qualifies)
4. ☐ **Real Estate Tax Deferral for the Elderly** (100% deferral of real estate taxes to be repaid at a future date or upon sale of the property, or death of the property owner, plus interest)
5. ☐ **Combination of Tax Freeze/Tax Deferral** (Appropriate percentage of taxes are frozen, and remaining taxes can be deferred until some future date, or upon sale of the property or death of the property owner, plus interest)
6. ☐ **Rent Relief for the Elderly or Persons with Disabilities** (see below)
 The applicant or spouse (living in the same household) is 65 years old or over and living in the City of Fairfax on December 31, 2003

DISABILITY REQUIREMENT

If this application for tax **or** rent relief is based on being 100% permanently disabled, the applicant must attach a certification from the:

1. Social Security Administration, Veteran's Administration, the Railroad Retirement Board **OR**
 2. Two medical doctors licensed to practice in Virginia
- stating the applicant is permanently and totally disabled as defined in Sections 70-35(b) and 90-75(b) of the City Code. A DMV Handicapped tag is not considered a proof of disabilities.

If applying as a **HOMEOWNER**, the applicant or spouse (living in the same household) must hold title to property in the City of Fairfax, as of December 31, 2003. All applicants for real estate tax relief must complete a full application every three years. A notarized affidavit stating any changes from the initial application must be provided for the two in-between years.

If applying as a **RENTER**, the applicant must provide evidence of rent paid during the 2003 year. **Renters must apply each and every year.**

The following are **not** eligible for Real Estate Tax or Rent Relief:

1. Residents of rental properties owned and leased by the Redevelopment and Housing Authority, or by HUD.
2. Residents of a non-profit facility whose owners are exempted from payment of real estate taxes.
3. Public assistance recipients.
4. Persons already receiving assistance under a tax relief program.

APPLICANTS

The combined GROSS (before taxes) annual income for the 2003 calendar year of the applicant, spouse and **all** relatives residing in the household may **not** exceed \$52,000 for tax relief or \$40,000 for rent relief. The first \$6,500 of income of each relative other than the spouse shall not be included in the \$52,000 (\$40,000 for rent relief) total. For persons with disabilities, the first \$7,500 of disability income shall not be included in the \$52,000 total.

The net worth of the applicant and his family (**excluding** the house and up to one acre of land on which the house is located) may not exceed \$195,000.

The following rules apply to all applicants:

1. **APPLICANTS, SPOUSES AND OTHERS LIVING IN THE HOUSEHOLD MUST SUBMIT A COPY OF THEIR SIGNED 2003 FEDERAL INCOME TAX RETURN INCLUDING ALL SCHEDULES AND ATTACHMENTS.**
2. If you receive **SOCIAL SECURITY** benefits, please submit a copy of your **Social Security statement for 2003.**
3. Also include copies (or originals from which copies may be made by the Finance office) of all **interest, dividend, annuity, stocks, bonds, pensions, certificates of deposit, or any other income statements** received by you and household members, for the Year 2003. (See item #1 on the cover page.)

INSTRUCTIONS TO ALL APPLICANTS

The information required on this application must be filled out in its entirety and returned to the Director of Finance, Room 212, City Hall, Fairfax, Virginia 22030. **Applications for this current year must be filed by Thursday, April 15, 2004 no later than 5:00 P.M.** There are no exceptions to this rule. Spaces on the application that are not applicable to the applicant should be completed as "Not Applicable" (N/A), or "0.00" as indicated by the question. Questions that cannot be answered within the space provided may be answered by attaching additional sheets to this application. Written notification of approval or denial of this application will be mailed to the applicant. All information on the application is confidential and never available for public inspection. For information and assistance regarding these programs, please call (703) 385-7870. Free Notary service is available from the Finance office (Room 212) at City Hall.

ALL APPLICANTS – PLEASE COMPLETE SECTION I AND THE SECTION BELOW THAT PERTAINS TO YOUR APPLICATION. SECTION II RELATES TO REAL ESTATE TAX RELIEF. *SECTION III RELATES TO RENT RELIEF.*

I. PLEASE COMPLETE FOR ALL PERSONS RESIDING AT RESIDENCE				
	NAME	RELATIONSHIP	DATE OF BIRTH	SOC. SEC. #
1.		APPLICANT		
2.		SPOUSE		
3.				
4.				
5.				
II. PLEASE COMPLETE THIS SECTION FOR REAL ESTATE TAX RELIEF				
6.	ADDRESS:			
7.	HOME PHONE NUMBER: (703) –			
8.	MAP REFERENCE NUMBER:	IS THIS YOUR SOLE DWELLING? <input type="checkbox"/> YES <input type="checkbox"/> NO		
III. PLEASE COMPLETE THIS SECTION FOR RENT RELIEF ONLY				
9.	ADDRESS:			
10.	MAILING ADDRESS (If different from residence):			
11.	TOTAL 2003 RENT PAID AT THIS ADDRESS: \$	DATE MOVED TO THIS ADDRESS:		
12.	LIST OTHER ADDRESS(ES) LIVED IN DURING THE 2003 CALENDER YEAR:			
PLEASE FURNISH RENT RECEIPTS, CANCELLED CHECKS, OR A LETTER FROM YOUR APARTMENT MANAGEMENT STATING RENT AMOUNT PAID BY YOU FOR THE YEAR 2003. RENT RECEIPTS AND CANCELLED CHECKS WILL BE RETURNED TO YOU AFTER REVIEW.				

THE FOLLOWING APPLIES TO ALL APPLICANTS. PROOF OF ALL GROSS HOUSEHOLD INCOME FOR 2003 YEAR MUST BE FURNISHED.

A. COMPLETE FOR APPLICANT AND SPOUSE ONLY (INCOME)			
		APPLICANT	SPOUSE
13.	TAX RELIEF RECEIVED FROM PREVIOUS YEAR	\$	\$
14.	SALARY, WAGES, TIPS		
15.	SOCIAL SECURITY (INCLUDE MEDICARE)		
16.	INTEREST INCOME		
17.	DIVIDENDS (INCOME FROM STOCK)		
18.	PENSION, ANNUITY, IRA/401K		
19.	RENT(S) IDENTIFY ON BACK OF FORM		
20.	CAPITAL GAINS* (SEE BELOW)		
21.	OTHER INCOME – ALIMONY, CHILD SUPPORT		
22.	DISABILITY EXEMPTION (IF APPLICABLE)		
23.	TOTAL INCOME (ADD LINES 13 THROUGH 22)	\$	\$
B. COMPLETE FOR RELATIVES LIVING IN HOUSEHOLD (INCOME)			
		RELATIVE 1	RELATIVE 2
24.	SALARY, WAGES, TIPS	\$	\$
25.	SOCIAL SECURITY (INCLUDE MEDICARE)		
26.	INTEREST INCOME		
27.	DIVIDENDS (INCOME FROM STOCK)		
28.	PENSION, ANNUITY, IRA/401K		
29.	CAPITAL GAINS* (SEE BELOW)		
30.	OTHER INCOME – ALIMONY, CHILD SUPPORT		
31.	INCOME EXEMPTION IF ALLOWED	<\$6,500>	<\$6,500>
32.	TOTAL INCOME (ADD LINES 24 THROUGH 31)		
33.	TOTAL COMBINED INCOMES (ADD LINES 23 & 32)	\$	\$

ASSETS AS OF DECEMBER 31, 2003 (C, D & E)

C. ASSETS – LIST REAL ESTATE OWNED OTHER THAN RESIDENCE			
	ADDRESS	MARKET VALUE	
34.			
D. ASSETS – LIST VALUE OF MOTOR VEHICLES, BOATS, RIDING MOWERS			
	MAKE and MODEL	YEAR	VALUE
35.			\$
36.			
37.			

*Any increase in the value of stock or real estate between the time it was bought and the time it was sold.

**PROOF OF ASSET INFORMATION
AS OF DECEMBER 31, 2003 MUST BE FURNISHED**

E. ASSETS – LIST CASH VALUE OF <u>ASSETS</u> LISTED BELOW			
		APPLICANT	SPOUSE
38.	SAVINGS ACCOUNTS	\$	\$
39.	CERTIFICATES OF DEPOSIT		
40.	CHECKING ACCOUNTS		
41.	MONEY MARKETS		
42.	STOCKS AND BONDS (ATTACH SEPARATE LIST)		
43.	MORTGAGE OR RENT PAYABLE TO APPLICANT		
44.	CASH VALUE OF ANNUITY		
45.	OTHER NOTES, ETC. PAYABLE TO APPLICANT		
46.	INDIVIDUAL RETIREMENT ACCOUNTS – 401K		
47.	VALUE OF OTHER REAL ESTATE (Line 34)		
48.	TOTAL COMBINED ASSETS (LINES 35 THROUGH 47)	\$	\$

NOTE: SKIP THIS NEXT SECTION (F) IF TOTAL ASSETS ON THIS AND PREVIOUS PAGE (C, D & E) ARE LESS THAN \$195,000

F. LIST ONLY UNPAID BILLS AS OF DECEMBER 31, 2003			
		APPLICANT	SPOUSE
49.	NET WORTH – LIABILITIES	\$	\$
50.	NOTES PAYABLE (IDENTIFY)		
51.	ACCOUNTS PAYABLE (BILLS, CHARGE ACCOUNTS)		
52.	TAXES DUE (FEDERAL, STATE, OTHER)		
53.	OTHER DEBTS (SPECIFY)		
54.	REAL ESTATE MORTGAGES (Yearly payment)		
55.	OTHER		
56.	TOTAL LIABILITIES FOR APPLICANT & SPOUSE (ADD LINES 48 THROUGH 55)	\$	\$
TOTAL LIABILITIES OF APPLICANT & SPOUSE		\$	
COMBINED NET WORTH (SUBTRACT LIABILITIES FROM TOTAL COMBINED ASSETS)\$		\$	

AFFIDAVIT

I/We _____ declare that the statements and figures herein given are true, full and correct to the best of my/our knowledge and belief.

Applicant: _____ Date: _____

Co-applicant: _____ Date: _____

COMMONWEALTH OF VIRGINIA
CITY/COUNTY OF FAIRFAX, to wit:

I hereby certify that _____ personally appeared before me in the City and State aforesaid, acknowledged the signature(s) to the foregoing affidavit to be his/her/their own and stated that on information and belief the said statements are true and correct.

Subscribed and sworn to before me, the undersigned Notary Public, in my city and State aforesaid on this, the _____ day of _____, 2004.

Notary Public

My commission expires: _____